

REMARKS

The present Office Action requires a new title and identifies the previous title as not descriptive. Applicants have amended the title to overcome the objection and to ensure the title is indicative of the invention as claimed.

Claims 21-32 have been objected to by the Examiner. Applicants respectfully submit that this objection is overcome for at least the following reasons.

Claim 21 has been objected to because "it is not clear as to how one can form a gate insulation film and a gate electrode for the MOSFET without removing the covering containing an isolation insulation film." *Office Action @ 2.*

Applicant has herein amended Claim 21 to more distinctly clarify what Applicant regards as the invention. Applicant has amended Claim 21 to include "...removing the device isolation insulation film". Support for this amendment may be found generally in the specification and more particularly in the description of the Figures 3b – 3c and the Figure 3b – 3c. Applicant respectfully submits that this amendment overcomes the present objection, and, as no other objection or rejection has been raised, Applicant thus respectfully submits Claim 21, and the claims dependent therefrom, are allowable as amended.

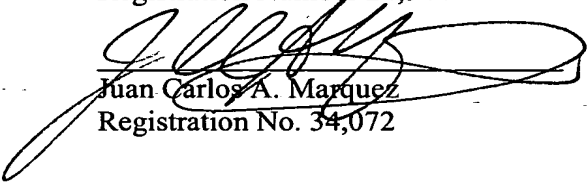
Conclusion

Applicants respectfully request early and favorable action with regard to the present application, and a Notice of Allowance for all pending claims is earnestly solicited.

Should there be any outstanding issues requiring discussion that would further the prosecution and allowance of the above-captioned application, the Examiner is invited to contact the Applicants' undersigned representative at the address and telephone number indicated below.

Respectfully submitted,

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June 8, 2005